

EXHIBIT B

B210A (Form 210A) (12/09)

United States Bankruptcy Court

Southern District of New York

In re Lehman Brothers Holdings Inc., et al., Debtors, Case No. 08-13555 (JMP) (Jointly Administered)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Morgan Stanley Senior Funding Inc.
Name of Transferee

SPCP Group, LLC
Name of Transferor

Name and Address where notices to
transferee should be sent:

Court Claim # (if known): 2901
Amount of Claim: \$3,321,808.00, reduced
from \$3,496,640.46
Date Claim Filed: February 19, 2009
Debtor: Lehman Brothers Commodity
Services, Inc.

Morgan Stanley Senior Funding, Inc.
1585 Broadway, 2nd Floor
New York, NY 10036
Attn: Joshua Rawlins
Attn: Morgan Stanley – Legal & Compliance
Division – Corporate Loans Group

With a copy to:

Richard Kibbe & Orbe LLP
Attn: Managing Clerk
One World Financial Center
New York, NY 10281

Phone:
Last Four Digits of Acct #:

Phone:
Last Four Digits of Acct #:

Name and Address where transferee payments
should be sent (if different from above):

Phone:
Last Four Digits of Acct #:

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: John Ragusa
Transferee/Transferee's Agent
John Ragusa
Authorized Signatory

Date: 5/10/12

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both, 18 U.S.C. §§ 152 & 3571.

Acknowledged and Agreed:

By: Jennifer Poccia 48
Transferor/Transferor's Agent
Jennifer Poccia
Authorized Signatory

EXHIBIT A

EVIDENCE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, SPCP GROUP, LLC ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to MORGAN STANLEY SENIOR FUNDING, INC. ("Assignee"), all of Assignor's right, title and interest in and to Proof of Claim No. 2901, solely to the extent of \$3,321,808.00 (the "Assigned Claim"), against Lehman Brothers Commodity Services, Inc. (the "Debtor"), the debtor-in-possession in Case No. 08-13885 JMP (the "Case") under Chapter 11 of the Bankruptcy Code (11 U.S.C. § 101 et. seq.) (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

Assignor hereby waives any objection to the transfer of the Assigned Claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the Assigned Claim and recognizing the Assignee as the sole owner and holder of the Assigned Claim for all purposes, including, without limitation, voting and distribution purposes. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the Assigned Claim, and all payments or distributions of money or property in respect of the Assigned Claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this Evidence of Transfer of Claim is executed on May 10, 2012.

SPCP GROUP, LLC



By: _____

Name of person signing _____

Title of person signing _____

Jennifer Poccia
Authorized Signatory

MORGAN STANLEY SENIOR FUNDING, INC.

By: _____

Name of person signing _____

Title of person signing _____

John Ragusa
Authorized Signatory